

Taxation statistics 2009–10

Table 1: Goods and services tax Selected GST, WET and LCT items, 2000–01 to 2010–11 financial years¹

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
- * Totals may not equal the sum of components due to rounding.
- * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

1 Please refer to the 'Source of GST statistics' section in the 'GST and other taxes' chapter of *Taxation statistics 2008–09*.

2 Statistics refer to cash collection at 30 June 2001.

3 Statistics refer to cash collection at 30 June 2002.

4 Statistics refer to cash collection at 30 June 2003.

5 Statistics refer to cash collection at 30 June 2004.

6 Statistics refer to processed liabilities at 30 June 2005.

7 Statistics refer to processed liabilities at 30 June 2006.

8 Statistics refer to processed liabilities at 30 June 2007.

9 Statistics refer to processed liabilities at 30 June 2008.

10 Statistics refer to processed liabilities at 30 June 2009.

11 Statistics refer to processed liabilities at 30 June 2010.

12 Statistics refer to processed liabilities at 30 June 2011.

13 For the 2000–01 financial year, deferred GST payments on imports amounts were included in gross GST payable amounts.

14 From 2001–02 onwards, sales tax credits could no longer be claimed.

15 For the 2000–01 financial year, Tax Office net GST liabilities were equal to gross GST payable (including deferred GST payments on imports) minus input tax credits and sales tax credits. From 2001–02 onwards, Tax Office net GST liabilities were equal to the sum of gross GST payable and deferred GST payments on imports minus input tax credits.

16 Statistics refer to processed liabilities at 4 November 2010.

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Selected GST, WET and LCT items,
2000–01 to 2010–11 financial years¹**

| Item | | 2000–01 ² | 2001–02 ³ | 2002–03 ⁴ | 2003–04 ⁵ | 2004–05 ⁶ | 2005–06 ⁷ |
|--|------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Goods and services tax | | | | | | | |
| Gross GST payable (Tax Office processed liabilities) ¹³ | \$m | 123,112 | 132,145 | 149,068 | 156,430 | 173,328 | 185,842 |
| Input tax credits | \$m | 98,936 | 118,183 | 132,977 | 137,144 | 153,865 | 166,307 |
| Sales tax credits ¹⁴ | \$m | 2,089 | n.a. | n.a. | n.a. | n.a. | n.a. |
| Deferred GST payments on imports ¹³ | \$m | n.a. | 11,190 | 12,666 | 11,899 | 13,747 | 15,338 |
| Net GST liabilities (Tax Office processed liabilities) ¹⁴ | \$m | 22,086 | 25,153 | 28,757 | 31,185 | 33,142 | 34,873 |
| Customs GST collections | \$m | 1,702 | 1,745 | 1,942 | 2,010 | 2,312 | 2,456 |
| Total net GST liabilities (Tax Office and Customs) | \$m | 23,788 | 26,898 | 30,699 | 33,195 | 35,454 | 37,329 |
| Wine equalisation tax | | | | | | | |
| – Tax Office collections | \$m | 585 | 636 | 658 | 695 | 664 | 656 |
| – Customs collections | \$m | 3 | 3 | 3 | 4 | 5 | 7 |
| – Total | \$m | 588 | 639 | 661 | 699 | 669 | 663 |
| – New Zealand wine producer rebate ¹⁶ | \$m | n.a. | n.a. | n.a. | n.a. | n.a. | n.a. |
| Luxury car tax | | | | | | | |
| – Tax Office collections | \$m | 192 | 220 | 269 | 332 | 297 | 318 |
| – Customs collections | \$m | 1 | 1 | 1 | 1 | 1 | 3 |
| – Total | \$m | 193 | 221 | 270 | 333 | 298 | 321 |

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2000–01 to 2010–11 financial years¹**

| Item | | 2006-07⁸ | 2007-08⁹ | 2008-09¹⁰ | 2009-10¹¹ | 2010-11¹² |
|--|------------|----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Goods and services tax | | | | | | |
| Gross GST payable (Tax Office processed liabilities) ¹³ | \$m | 201,358 | 221,499 | 222,464 | 225,785 | 239,723 |
| Input tax credits | \$m | 180,892 | 201,389 | 204,743 | 202,879 | 216,738 |
| Sales tax credits ¹⁴ | \$m | n.a. | n.a. | n.a. | n.a. | n.a. |
| Deferred GST payments on imports ¹³ | \$m | 16,304 | 18,748 | 20,767 | 19,240 | 20,087 |
| Net GST liabilities (Tax Office processed liabilities) ¹⁴ | \$m | 36,997 | 38,858 | 38,488 | 42,146 | 43,071 |
| Customs GST collections | \$m | 2,703 | 2,934 | 3,050 | 2,764 | 2,936 |
| Total net GST liabilities (Tax Office and Customs) | \$m | 39,700 | 41,792 | 41,538 | 44,910 | 46,007 |
| Wine equalisation tax | | | | | | |
| – Tax Office collections | \$m | 633 | 626 | 709 | 720 | 718 |
| – Customs collections | \$m | 12 | 17 | 21 | 19 | 22 |
| – Total | \$m | 645 | 643 | 729 | 739 | 740 |
| – New Zealand wine producer rebate ¹⁶ | \$m | 6 | 12 | 16 | 19 | 21 |
| Luxury car tax | | | | | | |
| – Tax Office collections | \$m | 368 | 444 | 373 | 479 | 475 |
| – Customs collections | \$m | 2 | 3 | 3 | 3 | 4 |
| – Total | \$m | 370 | 447 | 376 | 482 | 479 |